

**Casualty Loss/Special Fuel Blending Error**

Attach to Form 82-006

Send this claim to: *Iowa Department of Revenue
Motor Fuel Unit
Examination Section
P.O. Box 10456
Des Moines, IA 50306-0456*

Name of
Claimant _____

FEIN _____

Exact location of loss					Cause of loss	
Procedure followed in determining amount of loss						
ONE FUEL TYPE PER PAGE						
Date of Loss	Supplier	Type of Fuel	Bill of Lading Date	Bill of Lading Number	Number of Gallons	From whom purchased: Company/Person, City, State

To claim a refund on fuel lost or destroyed through fire, explosion, lightning, flood, storm, or other casualty, the taxpayer must first submit written notification of the loss to the department within 10 days of the loss. The notification must state the quantity of fuel lost or destroyed. Losses of 100 gallons or less are not subject to refund. The mailing address for this notification is Iowa Department of Revenue, Examination Section, Motor Fuel Unit, P.O. Box 10456, Des Moines, Iowa 50306-0456 or email idrmotorfuel@iowa.gov.

CASUALTY LOSS CLAIMS must be submitted to the department on this schedule and form 82-006 within 60 days from the date of the notification mentioned in the preceding paragraph. An affidavit or report from the person having custody of the fuel at the time of the loss must be attached to the claim. Affidavits from other persons with sufficient knowledge of the circumstances surrounding a casualty loss such as police officers and firefighters should also be provided if available. The affidavit or report must explain in full detail the circumstances of the loss and the quantity of fuel lost.

If the fuel was in storage where several fuel purchases were commingled, the department will presume the fuel lost was a part of the last delivery into the

storage just prior to the loss. If the quantity of fuel lost exceeds the quantity of the last delivery into storage, this presumption will extend to the second-to-last delivery, then the third-to-last delivery, and so on. This presumption will apply unless the taxpayer presents clear evidence to the contrary. Fuel lost through evaporation or unknown causes is not subject to refund.

SPECIAL FUEL BLENDING ERRORS. Claims must be filed on this schedule and form 82-006, along with documentation on how the gallonage was determined. For refunds of tax paid on bio fuel that was blended with dyed diesel fuel, include the date of blend, gallons of bio blended with the dyed diesel, supplier whom you purchased the bio from and the purchaser of the finished product. Claimant must be the person who blended the fuel.

Dyed special fuel commingled with undyed special fuel. If dyed special fuel is inadvertently mixed with tax-paid undyed special fuel to the extent that the undyed fuel must have additional dye added to meet federal dying requirement to qualify as exempt dyed fuel, the tax is refundable on the undyed special fuel. The refund must contain the number of gallons of undyed fuel lost through the mixing error.